BECKER & POLIAKOFF LLP 45 Broadway New York, New York 10006 (212) 599-3322 Helen Davis Chaitman hchaitman@bplegal.com Attorneys for the claimants listed on Exhibit A hereto

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

NOTICE OF APPEAL

PLEASE TAKE NOTICE that the claimants listed on **Exhibit A** hereto (the "Customers"), by their attorneys, Becker & Poliakoff LLP, hereby appeal under 28 U.S.C. § 158(a)(1) from the *Order Affirming Application of the Trustee's Inter-Account Method to the Determination of Transfers Between BLMIS Accounts* [Docket No. 8857] entered on December 22, 2014 (annexed hereto as **Exhibit B**), and related *Memorandum Decision Affirming Application of the Trustee's Inter-Account Method to the Determination of Transfer Between BLMIS Accounts* [Docket No. 8680] entered on December 8, 2014 (annexed hereto as **Exhibit C**).

The names of the parties to the orders and telephone numbers of counsel are as follows:

Appellants:	Counsel:
Claimants listed on Exhibit A hereto	Helen Davis Chaitman
	Becker & Poliakoff LLP
	45 Broadway, 8 th Floor
	New York, NY 10006
	(212) 599-3322
	, ,
Appellees:	Counsel:
Irving H. Picard, Esq., Trustee for the	David J. Sheehan
Substantively Consolidated SIPA Liquidation	Jorian L. Rose
of Bernard L. Madoff Investment Securities	Amy E. Vanderwal
LLC and the estate of Bernard L. Madoff	Seanna R. Brown
	Bik Cheema
	Baker & Hostetler LLP
	45 Rockefeller Plaza
	New York, NY 10111
	(212) 589-4200

January 5, 2015

BECKER & POLIAKOFF LLP

By: /s/ Helen Davis Chaitman

Helen Davis Chaitman 45 Broadway New York, New York 10006 (212) 599-3322

Attorneys for the Claimants listed on Exhibit A attached hereto

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CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that I caused a true and correct copy of the foregoing

document(s) to be served upon the parties in this action who receive electronic service through

CM/ECF. I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 5, 2015

/s/ Chelsey Davis

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